

OFFICE OF THE SENIOR VICE PRESIDENT AND GENERAL COUNSEL

June 22, 1984:

Mr. R. F. Gertenbach, President The Council For Tobacco Research-U.S.A., Inc. 900 Third Avenue New York, New York 10022

Dear Mr. Gertenbach:

Reference is made to your letter of June 13, 1984 requesting payment of American Brands' first installment of 1984 dues. Enclosed herewith is the Company's check in the amount of \$79,586.59 representing its share of the first installment of dues for 1984.

Very truly yours,

Arnold Henson Senior Vice President and General Counsel

AH:JC Enclosure